



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 23, 2013

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Expiration Date: December 23, 2014
Impacted IRM: 5.10.3; 5.10.4; 5.10.6;
5.14.9

MEMORANDUM FOR DIRECTOR, ADVISORY AND INSOLVENCY
DIRECTORS, FIELD COLLECTION AREA OPERATIONS

FROM: Dretha Barham */s/Dretha Barham*
Director, Collection Policy

SUBJECT: Reissuance of Interim Guidance on Advisory Internal Revenue
Manual Changes

The purpose of this memorandum is to re-issue portions of the original Interim Guidance (IG) Memorandum regarding changes to Advisory procedures. The original IG was issued under IG SBSE-05-0510-013 in May 10, 2010, and most recently re-issued under IG SBSE-05-0113-013 on January 31, 2013.

There were forty-nine (49) various Internal Revenue Manual (IRM) revisions included in the original IG memorandum. Many, but not all, of the revisions have been included in the appropriate IRM sections since its original issuance. The remainder will be incorporated into the IRM in the next revisions of the respective sections.

All of the original forty-nine (49) IRM changes were negotiated with NTEU and were subject to the provisions contained in *Memorandum of Understanding (MOU) - IRM Changes to Advisory Casework & Processes*, dated December 22, 2009, and amended on January 6, 2010. Since all of the changes were previously shared with affected employees under the provisions of the MOU, the re-issuance of this IG memorandum does not necessitate any further action on the part of management.

Initial Case Actions

1. 5.10.3.18 (formerly 5.10.3.17), *Contacting Advisory for Seizure Numbers* - Upon request for a seizure serial number or upon receipt in the group of the opening seizure

documents, Advisory will open an NFOI on ICS within seven calendar days. The opening date will be the date of the seizure. Form 13361 should be initiated when the opening documents are received.

Follow-Up/Closing Case Actions

1. 5.10.3.18 (formerly 5.10.3.17), *Contacting Advisory for Seizure Numbers* - When a PALS/RO misses a specific deadline, follow-up action should be initiated no later than ten (10) calendar days after the missed deadline.
2. 5.10.4.1.1 (formerly 5.10.4.1), *General* - Consideration for the need to order a commercial title report should be made by the PALS and demonstrated by the report being ordered no later than fourteen (14) calendar days of assignment or being part of a documented plan of action in the ICS history.

Communication and Documentation

1. 5.10.3.18 (formerly 5.10.3.17), *Contacting Advisory for Seizure Numbers* - Document 12474, Seizure File Folder Tabs, will be used by Advisory employees when assembling seizure file folders. The employee should assemble the case file in a neat fashion and it should contain all required documents.
2. 5.10.4.1.1 (formerly 5.10.4.1), *General* - The PALS will develop a written sale plan no later than fourteen (14) calendar days prior to the sale using the standardized format for all cases.
3. 5.14.9.7 (formerly 5.14.9.3), *Independent Administrative Review after Recommended Rejection of Installment Agreement Requests* - When communicating the determination, the employee will provide a response that is accurate and communicated in a clear, concise, professional, easy to understand manner.

If you have any questions concerning this memorandum, please contact Terry Miliote, Program Manager Campus Collection/Technical.

cc: Director, Field Collection
www.irs.gov